

**ANNUAL REPORT FOR SPINK COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,569,684.63	246,082.27	90,156.85	\$ 3,905,923.75
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	2,920,600.15		195,382.97	\$ 3,115,983.12
Delinquent Property Taxes	17,248.36	29.53		\$ 17,277.89
Penalties and Interest	9,148.28	82.57	815.66	\$ 10,046.51
Telephone Tax (Outside)	806.28			\$ 806.28
Mobile Home Tax	269.48			\$ 269.48
Wheel Tax		189,353.14		\$ 189,353.14
Tax Deed Revenue	1,098.71			\$ 1,098.71
Other Taxes				\$ -
Licenses and Permits	23,771.72	2,125.00	930.00	\$ 26,826.72
Intergovernmental Revenue:				
Federal Grants			47,621.57	\$ 47,621.57
Federal Shared Revenue	2,219.98			\$ 2,219.98
Federal Payments in Lieu of Taxes	1,881.00			\$ 1,881.00
State Grants	24,646.00	861,167.36		\$ 885,813.36
State Shared Revenue:	65,739.61	1,584,362.53	70,788.36	\$ 1,720,890.50
State Payments in Lieu of Taxes				\$ -
Other Payments in Lieu of Taxes				\$ -
Other Intergovernmental Revenue		87,466.62		\$ 87,466.62
Charges for Goods and Services:				
General Government	150,723.98	38.57	10,440.30	\$ 161,202.85
Public Safety	371,586.23		23,957.51	\$ 395,543.74
Public Works		14,677.46		\$ 14,677.46
Health and Welfare	29,241.64		4,744.70	\$ 33,986.34
Culture and Recreation	633.26			\$ 633.26
Urban and Economic Development				\$ -
Conservation of Natural Resources				\$ -
Other Charges				\$ -
Fines and Forfeits:				
Fines	570.50			\$ 570.50
Costs				\$ -
Forfeits				\$ -
Miscellaneous Revenue and Other Sources:				
Investment Earnings	7,335.17	941.65	191.88	\$ 8,468.70
Rentals	8,700.00			\$ 8,700.00
Special Assessments				\$ -
Contributions and Donations				\$ -
Refund of Prior Year's Expenditures	1,512.01	10,854.00	33.00	\$ 12,399.01
Other Miscellaneous Revenue	300.00			\$ 300.00
General Long Term Debt Issued				\$ -
Insurance Proceeds		328.34		\$ 328.34
Sale of County Property	511.20	100,232.58		\$ 100,743.78
Total Revenue and Other Sources	3,638,543.56	2,851,659.35	354,905.95	\$ 6,845,108.86
Expenditures and Other Uses (subfunction level):				
Legislative	114,958.15			\$ 114,958.15
Elections	5,096.88			\$ 5,096.88
Judicial System	5,462.32			\$ 5,462.32
Financial Administration	284,489.70			\$ 284,489.70
Legal Services	145,837.81			\$ 145,837.81
Other Administration	506,582.94		5,651.50	\$ 512,234.44
Law Enforcement	735,059.04		8,211.70	\$ 743,270.74
Protective and Emergency Services			259,751.18	\$ 259,751.18
Highways and Bridges		2,998,018.44		\$ 2,998,018.44
Sanitation				\$ -
Transportation				\$ -
Water System				\$ -
Other Public Works				\$ -
Economic Assistance	38,041.31			\$ 38,041.31
Health Assistance	60,298.93		3,666.18	\$ 63,965.11
Social Services	5,250.00		4,400.00	\$ 9,650.00
Mental Health Services	25,627.05			\$ 25,627.05
Culture	8,000.00			\$ 8,000.00
Recreation	38,357.52			\$ 38,357.52
Soil Conservation	192,930.10			\$ 192,930.10
Water Conservation				\$ -
Urban Development	45,553.80			\$ 45,553.80
Economic Development	60,783.00			\$ 60,783.00
Intergovernmental Expenditures	3,910.39	48,025.58		\$ 51,935.97
Debt Service			195,995.14	\$ 195,995.14
Payments to Local Education Agencies				\$ -
Capital Outlay				\$ -
Discount on Bonds Issued				\$ -
Payments to Refunded Debt				\$ -
Escrow Agent				\$ -
Total Expenditures and Other Uses	2,276,238.94	3,046,044.02	477,675.70	\$ 5,799,958.66

Transfers In (Out)	<u>(1,265,974.00)</u>	<u>1,158,145.00</u>	<u>107,829.00</u>	<u>\$ -</u>
Special Items	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Extraordinary Items (specify)	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Increase/Decrease in Fund Balance	<u>96,330.62</u>	<u>963,760.33</u>	<u>(14,940.75)</u>	<u>\$ 1,045,150.20</u>
Ending Fund Balance (Exh III):				
Nonspendable	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Restricted	<u> </u>	<u>316,480.93</u>	<u>17,542.39</u>	<u>\$ 334,023.32</u>
Committed	<u> </u>	<u> </u>	<u> </u>	<u>\$ -</u>
Assigned	<u>2,168,708.15</u>	<u>893,361.67</u>	<u>57,673.71</u>	<u>\$ 3,119,743.53</u>
Unassigned	<u>1,497,307.10</u>	<u> </u>	<u> </u>	<u>\$ 1,497,307.10</u>
Governmental Long-term Debt				\$ 462,627.18

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 472-4580